From: Corbett, Kate (DPH) <Kate.Corbett@state.ma.us>
Sent: Friday, June 06, 2008 7:43 AM
To: nicholas.baseel@gwrs.com
Subject: Rollover/Transfer Question

Hi Nick,

I would like to rollover my 401k from a previous employer to my SmartPlan account. I was hoping you would be able to answer some questions I have about it. I was looking on the website and have printed out the Transfer/Rollover form. Do I fill out that form and submit it before I request a distribution from my old plan? Or if I was to do the regular 60-day rollover can I request the distribution now while I wait for the rollover to be approved by you guys? How long does the approval process usually take? Should I have the distribution check made out to me or to Great West? And if it is made out to me and I sign it over to Great West will I get any penalties or would I only incur penalties if I was to cash the check? My prior plan is under my maiden name so I am assuming I would need to provide a copy of my marriage license…would I include that with the Rollover form or when the distribution check is actually submitted? Finally, would you happen to know where the Internal Revenue Code would be located on my account statement from my previous plan or what one normally looks like because I don't know where to find it on the statement. Sorry I have so many questions. Hopefully you will be able to help me with this. If you need to call me, my phone # at the Lab is 617-983-6632.

Thank you so much,
Kate Corbett